EXHIBIT B

AMENDMENT TO INDEPENDENT
CONTRACTOR AGREEMENT

This amendment (the "Amendment"), dated October [●], 2021 is made by Into The Block Corp and Celsius Network Limited, parties to the agreement "Independent Contractor Agreement" dated October 22, 2020 (the "Agreement").

WHEREAS, the parties hereto desire to amend the Agreement on the terms and subject to the conditions set forth herein; and

NOW, THEREFORE, in consideration of the foregoing and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

I. Profit Distribution:

For the avoidance of doubt, except as set forth herein, the conditions of Appendix A, except Section 2, still apply.

II. Amendments:

Section 2 of Appendix A ("Profit Distribution") outlines the way in which Company shall compensate Contractor under the Agreement. Amended clauses will become effective as of October 1, 2021.

The entire Section 2 of Appendix A is amended and restated as follows:

2.1 <u>Definitions:</u>

> 2.1.a) Hurdle rate: the minimum annualized return (converted to a monthly return) that a strategy must return before the Contractor can charge a Performance Rate (as defined below). For the avoidance of doubt, the conversion from annualized to monthly return shall be calculated using the formula: $r_m = [(1+r_a)^{\wedge}(1/12)]-1$ to the nearest two decimals. Where r_m is the monthly return and r_a is the annualized return. For example, a 10% annualized return is equal to 0.80% monthly since $r_m = [(1+0.1)^{\wedge}(1/12)]-1 = 0.80\%$.

> 2.1b) Profits: means the monthly change in the quantity of the digital asset of the Strategy ("Strategy Digital Asset"), associated with all transactions executed by Contractor on behalf of the Company in its execution of the Strategy (and excluding any deployments or withdrawals from Company), and includes the change in quantity of any Strategy Digital Asset, whether or not (i) such gains or losses are realized, and (ii) there is a gain or loss in the fiat equivalent of the Strategy Digital Asset. For example, if an Ethereum-based strategy has a balance of 100 ETH at the beginning of a calendar month, and the position at the end of the calendar month is 110 ETH, then the Profit for the month is 10

ETH, regardless of the change in price of ETH (in terms of US dollars or any other fiat currency) during the month.

2.1.c) Strategy Monthly Return: means the Profits of a Strategy with respect to the balance of such strategy at the beginning of a calendar month. If capital is deployed or withdrawn by Company during the month, the Strategy Monthly Return will be calculated on the basis of net capital during the month and the timing of such deployments or withdrawals.

2.1.d) Stablecoins: Any digital asset that is pegged or aims to be pegged to the US dollar on a 1:1 ratio. Stablecoins include but are not limited to USDC, DAI, and USDT among others.

2.1.e) Stablecoin Strategies: those strategies in which the entry and exit asset is a stablecoin.

2.1.f) Non-stablecoins: Any digital asset that is not pegged or does not aim to be pegged to the US dollar on a 1:1 ratio. Non-stablecoins include but are not limited to bitcoin (BTC), Ethereum (ETH), and ChainLink (LINK) among others.

2.1.g) Non-Stablecoin Strategies: those strategies in which the entry and exit asset is a non-stablecoin.

2.2. For each calendar month in which the Company receives the Services, the Company will pay to ITB an amount equal to the Performance Rate. The Performance Rate shall be calculated separately for each Strategy and the Company will (1) pay the Performance Rate from its own funds to a deposit address provided by ITB or (2) deduct or authorize ITB to deduct the Performance Rate from the pool of digital assets associated with such Strategy.

The applicable "Performance Rate" for a calendar month will be determined as follows:

2.2.a) **For Stablecoin Strategies**: the Performance Rate shall be the monthly return in excess of a an annualized **Hurdle Rate of 8% multiplied by 35%.**

For example, a stablecoin strategy that begins with a balance of 100 USDC and returns 1.17 USDC during the month, will have a Performance Rate of 0.19 USDC based on the (illustrative) calculation below:

Annualized Hurdle Rate = 8.00%
Monthly Hurdle Rate = 0.64%
Strategy Monthly Return = 1.17% [because 1.17 USDC / 100 USDC = 1.17%]
Monthly Return in Excess of Monthly Hurdle Rate = 1.17% - 0.64% = 0.53%
Beginning Balance = 100 USDC
Performance Rate = 100 USDC x 0.53% * 35% = 0.19 USDC

2.2.b) **For Non-Stablecoin Strategies**: the Performance Rate shall be the monthly return in excess of an annualized **Hurdle Rate of 5% multiplied by 30%.**

2.3) An independent third part shall be responsible for calculating Profits, Monthly Returns and Performance Rates for each Strategy at the end of each calendar month.

III. Miscellaneous

Except as set forth in this Amendment, the Agreement is unaffected and shall continue in full force and effect in accordance with its terms. If there is conflict between this amendment and the Agreement or any earlier amendment, the terms of this Amendment will prevail.

IN WITNESS WHEREOF, the Parties have executed this Amendment as of the date first written above.

Celsius Network Limited   **Into The Block Corp**

By: _____   By: _____

[●]   Alfredo Terrero

                                           Chief Operating Officer